L Approved for Filing: DSL L L 01-03-01 2:59 PM L

1	PENALTY FOR USE OF DYED DIESEL
2	2001 GENERAL SESSION
3	STATE OF UTAH
4	Sponsor: Dan R. Eastman
5	This act modifies the Revenue and Taxation Code to provide certain penalties for using
6	certain untaxed diesel fuel.
7	This act affects sections of Utah Code Annotated 1953 as follows:
8	ENACTS:
9	59-13-320.5 , Utah Code Annotated 1953
10	Be it enacted by the Legislature of the state of Utah:
11	Section 1. Section 59-13-320.5 is enacted to read:
12	59-13-320.5. Use of dyed diesel on highways prohibited Penalty.
13	(1) A person may not operate a motor vehicle on a highway if a fuel supply tank of the
14	motor vehicle contains dyed diesel fuel, unless §: (a) § permitted under federal law §; [OR]
14a	(b)(i) THE MOTOR VEHICLE IS USED ON THE HIGHWAY ONLY TO TRAVEL FROM ONE
14b	PARCEL OF LAND OWNED OR OPERATED BY THE OWNER TO ANOTHER PARCEL OF LAND OWNED
14c	OR OPERATED BY THE OWNER; AND
14d	(ii) THE MOTOR VEHICLE'S TRAVEL ON THE HIGHWAY IS NECESSARY FOR FURTHERANCE
14e	OF AGRICULTURAL PURPOSES [z]; OR
14f	(c) THE MOTOR VEHICLE IS SPECIAL MOBILE EQUIPMENT, AS DEFINED IN SECTION
14g	41-1a-102, INCLUDING OFF-ROAD MOTORIZED CONSTRUCTION OR MAINTENANCE EQUIPMENT,
14h	THAT IS ONLY INCIDENTALLY OPERATED OR MOVED ON A HIGHWAY IN CONNECTION WITH A
14i	CONSTRUCTION PROJECT. §
15	(2) A person who violates Subsection (1) shall pay a penalty assessed by the commission
16	as follows:
17	(a) the greater of \$500 or \$5 per gallon of dyed diesel fuel within each fuel supply tank of
18	the motor vehicle, based on the maximum storage capacity of each fuel supply tank; or
19	(b) for a second and subsequent offense, the greater of \$1,000 or \$10 per gallon of dyed
20	diesel fuel within each fuel supply tank of the motor vehicle, based on the maximum storage
21	capacity of each fuel supply tank



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22	(3) The penalty imposed under this section § : (a) ş is in addition to any other taxes,
22a	interest, or
23	penalties imposed under this chapter \$; AND
23a	(b)shall BE DEPOSITED IN THE TRANSPORTATION FUND § .
24	(4) Upon making a record of its actions, and upon reasonable cause shown, the
25	commission may waive, reduce, or compromise the penalty imposed under this section.

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Legislative Review Note as of 11-17-00 10:50 AM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel